

AN ACT

ENTITLED, An Act to revise the income eligibility requirements for property tax and sales tax refunds.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-18A-5 be amended to read as follows:

10-18A-5. The amount of refund of real property taxes due or paid for a single-member household made pursuant to this chapter shall be according to the following schedule:

If household income is		The refund of real property taxes due or paid shall be
more than:	but less than	
\$ 0	\$3,250	35%
3,251	3,510	34%
3,511	3,770	33%
3,771	4,030	32%
4,031	4,290	31%
4,291	4,550	30%
4,551	4,810	29%
4,811	5,070	28%
5,071	5,330	27%
5,331	5,590	26%
5,591	5,850	25%
5,851	6,110	24%
6,111	6,370	23%
6,371	6,630	22%
6,631	6,890	21%
6,891	7,150	20%
7,151	7,410	19%
7,411	7,670	18%

7,671	7,930	17%
7,931	8,190	16%
8,191	8,450	15%
8,451	8,710	14%
8,711	8,970	13%
8,971	9,230	12%
9,231	9,500	11%
over 9,500		No refund

Section 2. That § 10-18A-6 be amended to read as follows:

10-18A-6. The amount of refund of real property taxes due or paid for a multiple-member household made pursuant to this chapter shall be according to the following schedule:

If household income is		The refund of real property taxes due or paid shall be
at least:	but not more than	
\$ 0	\$6,000	55%
6,001	6,361	53%
6,362	6,722	51%
6,723	7,083	49%
7,084	7,444	47%
7,445	7,805	45%
7,806	8,166	43%
8,167	8,527	41%
8,528	8,888	39%
8,889	9,249	37%
9,250	9,610	35%
9,611	9,971	33%
9,972	10,332	31%

10,333	10,693	29%
10,694	11,054	27%
11,055	11,415	25%
11,416	11,776	23%
11,777	12,137	21%
12,138	12,500	19%
over 12,500		No refund

Section 3. That § 10-45A-5 be amended to read as follows:

10-45A-5. The amount of any claim made pursuant to this chapter by a claimant from a household consisting solely of one individual shall be determined as follows:

- (1) If the claimant's income is three thousand two hundred fifty dollars or less, a sum of two hundred fifty-eight dollars;
- (2) If the claimant's income is three thousand two hundred fifty-one dollars and not more than nine thousand five hundred dollars, a sum of forty-six dollars plus three and four-tenths percent of the difference between nine thousand dollars and the income of the claimant;
- (3) If the claimant's income is more than nine thousand five hundred dollars, no refund.

Section 4. That § 10-45A-6 be amended to read as follows:

10-45A-6. The amount of any claim made pursuant to this chapter by a claimant from a household consisting of more than one individual shall be determined as follows:

- (1) If household income is six thousand dollars or less, the sum of five hundred eighty-one dollars;
- (2) If household income is six thousand one dollars and not more than twelve thousand five hundred dollars, a sum of seventy-four dollars plus seven and eight-tenths percent of the difference between twelve thousand dollars and total household income;
- (3) If household income is more than twelve thousand five hundred dollars, no refund.

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I certify that the attached Act  
originated in the

SENATE as Bill No. 191

\_\_\_\_\_  
Secretary of the Senate  
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\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

Senate Bill No. 191

File No. \_\_\_\_\_

Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor  
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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor

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STATE OF SOUTH DAKOTA,  
ss.  
Office of the Secretary of State

Filed \_\_\_\_\_ , 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State